

STAHL & ZELMANOVITZ

December 20, 2010

By ECF and US Mail

The Honorable Robert M. Levy
United States Magistrate Judge
United States District Court
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Re: **Mark Kraft, Trustee of the Marilyn Mandel Irrev. Trust DTD 6/12/05
v. Lincoln Benefit Life Company
Case No. 10 CV 2018 (JG) (RML)**

Dear Judge Levy:

We represent non-party Marilyn Mandel and respond to the letter to Your Honor, dated December 17, 2010, from Andrew T. Hahn, Sr., counsel for defendant Lincoln Benefit Life Company.

While Mr. Hahn seeks the Court's guidance as to the preservation of Mrs. Mandel's testimony, his letter does not dispute that Mrs. Mandel is experiencing end-stage colorectal cancer and has diminished physical and mental capacity according to her physician. Under those circumstances, we do not believe there is any benefit to preserving testimony which is patently incompetent and which may only serve to cause Mrs. Mandel further discomfort.

Respectfully submitted,



Joseph Zelmanovitz

cc: All Counsel (via ECF)